

TOWN OF MILTON

2013 MID YEAR BUDGET REVIEW

June 3, 2013

- 1) All Departments – Revenue and Expenditures vs. Budget (3/31/13)
- 2) Proposed amendments memo
- 3) Revenue & Expenditure Report with amendments

TOWN OF MILTON
2013 Mid Year Budget Review
All Depts Rev Exp

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budgeted	Current Rev/Expd	YTD Rev/Expd	Balance/Excess/Deficit	%Expd/%Real
3-01-03-200-4210	Litter Tower in Lieu of Taxes	0	2,500.00	2,500.00	2,500.00	0.00	100.0000
3-01-03-200-4600	Property Tax Revenue	890,529.78	810,000.00	808,963.39	808,963.39	-336.61	99.8600
3-01-03-200-4605	Tax Interest Revenue	3,492.96	7,600.00	718.27	718.27	-6,881.73	9.4500
3-01-03-200-4605	Interest Income	3,958.96	4,500.00	2,022.46	2,022.46	-2,477.51	44.9400
3-01-03-200-4910	Loan Certificate Revenue	9,110.00	5,940.00	3,155.00	3,155.00	-2,765.00	53.1100
3-01-03-200-4925	Misc Revenue - Admin	0	0.00	185.80	185.80	185.80	0
3-01-03-200-4930	Misc Revenue-Admin - Invoices Only	7,189.08	1,500.00	-5,520.00	-5,520.00	-7,020.00	-398.0000
3-01-03-200-4931	Returned Check Fees - Invoice Only	0.16	0.00	0	0	0.00	0
3-01-03-200-4932	Returned Check Fees - Property Tax	0	0.00	35.00	35.00	35.00	0
3-01-03-200-4945	Transfer Tax Interest Income	0	0.00	165.15	165.15	165.15	0
3-01-03-200-4980	Transfer Tax Revenue	82,741.18	155,000.00	95,184.14	95,184.14	-59,835.86	61.4000
3-01-03-200-4980	Photocopies/Fax	174.50	250.00	226.20	226.20	-23.80	90.4600
3-01-03-200-4980	Franchise Fees	30,367.96	33,143.00	31,301.75	31,301.75	-1,841.25	94.4400
3-01-03-250-4510	Grant Receipts - State Legislation Funds	0	23,000.00	0	0	-23,000.00	0.0000
3-01-03-250-4520	Grant Receipts - Street Repair - MSA	0	12,672.00	12,672.96	12,672.96	0.96	100.0100
3-01-03-250-4525	Grant Receipts - Street Lighting - MSA	0	50,580.00	50,580.33	50,580.33	0.33	100.0000
3-01-03-250-4530	Grant Receipts - Interest Income - MSA	0	50.00	19.59	19.59	-30.41	39.1800
3-01-03-250-4930	Misc Revenue - Streets - Invoices Only	15,837.51	0.00	0	0	0.00	0
3-01-03-250-4935	Misc Revenue - Streets	0	0.00	255.82	255.82	255.82	0
3-01-03-300-4520	Grant Receipts - Sussex County	0	25,000.00	25,000.00	25,000.00	0.00	100.0000
3-01-03-300-4540	Grant Receipts - Violent Crimes	0	18,973.17	18,973.17	18,973.17	0.00	100.0000
3-01-03-300-4590	Grant Receipts - EIDE	0	4,100.20	4,100.20	4,100.20	0.00	100.0000
3-01-03-300-4570	Grant Receipts - Highway Safety	6,280.00	13,000.00	3,140.00	3,140.00	-9,860.00	24.1500
3-01-03-300-4580	Grant Receipts - Police Pension	8,537.81	42,000.00	23,034.51	23,034.51	-18,965.49	54.8400
3-01-03-300-4600	Grant Receipts - COPS	0	41,000.00	4,061.09	4,061.09	-36,938.91	9.9100
3-01-03-300-4610	Grant Receipts - SALLE	0	5,120.46	5,120.46	5,120.46	0.06	100.0000
3-01-03-300-4800	Fines	23,426.55	42,000.00	17,956.16	17,956.16	-24,041.84	42.7600
3-01-03-300-4820	Fingerprinting/Police Reports	455.00	1,000.00	420.00	420.00	-580.00	42.0000
3-01-03-300-4825	Misc. Revenue - Police	0	0.00	73.60	73.60	73.60	0
3-01-03-300-4830	Misc Revenue - Police - Invoices Only	2,920.41	1,285.00	0	0	-1,265.00	0.0000
3-01-03-300-4835	National Night Out Donations	0	1,500.00	0	0	-1,500.00	0.0000
3-01-03-350-4200	Permit Fees - Sewer - Invoiced	8,450.00	13,000.00	2,600.00	2,600.00	-10,400.00	20.0000
3-01-03-350-4250	Sewer Impact Fees from Tidewater	16,575.34	30,000.00	8,000.00	8,000.00	-21,000.00	30.0000
3-01-03-350-4255	Sale of Town Car	5,800.00	0	0	0	0	0
3-01-03-350-4835	Donations - Concerts	1,125.00	9,500.00	875.00	875.00	-8,625.00	9.2100
3-01-03-350-4840	Tidewater Sewer Acct Maintenance	0	4,990.00	2,480.00	2,480.00	-2,490.00	50.0000
3-01-03-350-4850	Economic Development	570.00	0.00	11.62	11.62	11.62	0
3-01-03-600-4510	Grant Receipts - Rails to Trails	319.00	0.00	0	0	0.00	0
3-01-03-600-4520	Grant Receipts - Parks & Rec	752.89	0.00	0	0	0.00	0
3-01-03-600-4930	Misc Rev - P&R	0	0.00	65.00	65.00	65.00	0
3-01-03-600-4985	Boat Dock Rental - P&R	450.00	2,500.00	150.00	150.00	-2,350.00	6.0000
3-01-03-650-4604	Code Violation Fees	0	500.00	75.00	75.00	-425.00	15.0000
3-01-03-650-4604	Rental License Receipts	35,750.00	61,000.00	57,100.00	57,100.00	-3,650.00	93.6100
3-01-03-650-4605	Business License Receipts	43,065.00	45,000.00	37,235.00	37,235.00	-7,765.00	82.7400
3-01-03-650-4607	Building Permit Receipts	51,788.18	100,000.00	52,657.05	52,657.05	-47,342.95	52.6600
3-01-03-650-4608	Misc. Fees Collected-Invoices Only	1,200.00	1,200.00	1,528.36	1,528.36	328.36	127.3600
3-01-03-650-4610	Professional Fees Collected - Legal	0	8,800.00	982.00	982.00	-8,818.00	8.7200
3-01-03-650-4611	Professional Fees Collected - Consulting	0	1,100.00	0	0	-1,100.00	0.0000
3-01-03-650-4612	Professional Fees Collected - Engineer	1,415.00	18,800.00	9,331.05	9,331.05	-10,468.95	47.1300
3-01-03-699-4999	Refund of Prior Years Expenditures	210.00	0.00	258.03	258.03	258.03	0

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3-01-03-699-6999	Overpayments	100.00	0.00	-100.00	-100.00	-100.00	-320,908.88	0
	GENERAL FUND Revenue Total	1,042,602.27	1,600,183.77	1,278,276.19	1,278,276.19			0.799465171
3-01-000-0000	GENERAL FUND	0	0	0	0	0	0	0
3-01-200-0000	ADMINISTRATION DEPARTMENT	0	0	0	0	0	0	0
3-01-200-5000	SALARIES & WAGES	0	0	0	0	0	0	0
3-01-200-5100	Salaries	49,237.76	83,316.25	50,821.97	50,821.97	42,484.26	54,460.00	0
3-01-200-5101	Salaries - Council	2,870.00	4,380.00	3,005.00	3,005.00	1,375.00	66,610.00	0
3-01-200-5110	Overtime - Regular	170.95	200.00	80.67	80.67	30.3400	53,700.00	0
3-01-200-5140	Payroll Taxes - SS	2,886.12	5,798.01	3,113.32	3,113.32	2,684.69	66,610.00	0
3-01-200-5141	Payroll Tax - SS - Council	177.94	271.96	186.31	186.31	85.25	53,690.00	0
3-01-200-5145	Payroll Taxes - Medicare	681.21	1,356.69	728.09	728.09	627.90	50,600.00	0
3-01-200-5148	Payroll Tax - Medicare - Council	41.62	63.91	43.57	43.57	19.84	66,600.00	0
3-01-200-5150	Employee Ins Benefits	5,587.41	3,308.65	1,674.69	1,674.69	1,634.67	46,450.00	0
3-01-200-5175	Admin Pension	3,173.33	6,386.51	2,971.28	2,971.28	3,425.22	0	0
3-01-200-5200	OTHER EXPENSES	0	0	0	0	0	0	0
3-01-200-5220	Accounting Fees	2,520.00	31,000.00	25,500.00	25,500.00	5,500.00	82,260.00	0
3-01-200-5240	Engineering Fees	0	0.00	750.00	750.00	-750.00	0	0
3-01-200-5240	Legal Fees	15,653.35	23,000.00	15,988.04	15,988.04	7,011.98	69,510.00	0
3-01-200-5250	Temporary Labor	3,522.79	7,600.00	750.75	750.75	6,848.25	9,880.00	0
3-01-200-5280	Tax Assessment	3,823.50	13,000.00	3,773.50	3,773.50	8,228.50	28,030.00	0
3-01-200-5280	Supplies	1,417.12	5,000.00	2,088.36	2,088.36	41,860.00	52,760.00	0
3-01-200-5300	Advertising	180.81	1,000.00	527.62	527.62	472.38	178,750.00	0
3-01-200-5310	Holiday Expense	203.38	225.00	402.18	402.18	-177.18	102,560.00	0
3-01-200-5320	Holiday Lights	1,374.94	2,000.00	2,051.28	2,051.28	-51.28	11,760.00	0
3-01-200-5340	Dues & Subscriptions	400.00	1,700.00	200.00	200.00	1,387.00	56,940.00	0
3-01-200-5345	Training & Seminars	50.00	2,000.00	603.00	603.00	496.30	72,200.00	0
3-01-200-5346	Meetings	0	1,200.00	703.70	703.70	872.83	84,900.00	0
3-01-200-5350	Election Expense	3,455.59	3,500.00	2,527.17	2,527.17	361.43	69,880.00	0
3-01-200-5400	Town Insurance	16,595.71	20,500.00	19,454.30	19,454.30	1,045.70	188,270.00	0
3-01-200-5410	Mileage Expense	534.89	1,200.00	836.57	836.57	0.00	0	0
3-01-200-5420	Misc Operating	346.12	350.00	686.96	686.96	0.00	0	0
3-01-200-5421	Meetings	908.26	0.00	152.20	152.20	347.80	42,430.00	0
3-01-200-5425	Town Manager Expense	30.80	500.00	1,808.34	1,808.34	2,892.25	47,410.00	0
3-01-200-5430	Printing & Postage	2,512.02	4,500.00	2,607.75	2,607.75	6,498.96	56,380.00	0
3-01-200-5460	Repairs & Maint - Building	3,086.21	15,986.00	8,498.02	8,498.02	2,421.51	46,180.00	0
3-01-200-5470	Repairs & Maint - Equip	15,986.35	4,500.00	2,078.48	2,078.48	3,516.57	20,180.00	0
3-01-200-5480	Telephone	2,213.22	6,000.00	2,481.43	2,481.43	556.68	70,630.00	0
3-01-200-5500	Utilities	3,398.74	700.00	141.34	141.34	235.00	51,840.00	0
3-01-200-5510	Heating Fuel	249.58	800.00	585.00	585.00	1,016.38	49,080.00	0
3-01-200-5530	Web Site Expense	0	6,200.00	3,214.34	3,214.34	0.00	0.0000	0
3-01-200-5600	Payroll Processing Expense	3,195.76	2,000.00	881.62	881.62	0	0	0
3-01-200-5610	Bank Fees	1,328.45	0	4,895.00	4,895.00	0	0	0
3-01-200-5800	CAPITAL EXPENDITURES	0	0	0	0	0	0	0
3-01-200-5801	Cap Exp - Replacement Camera System	0	4,895.00	0	0	3,000.00	86,130.00	0
3-01-200-5803	Cap Exp - Downtown Beautification	0	3,000.00	6,208.00	6,208.00	3,081.37	47,410.00	0
3-01-200-5805	Cap Exp - Edmunds Software	7,318.00	6,458.00	3,081.37	3,081.37	578.80	83,000.00	0
3-01-200-5808	Cap Exp - Code Book	4,834.23	8,280.00	7,700.20	7,700.20	0	0	0
3-01-200-5808	Cap Exp - Server/Router/Computer	0	0	0	0	0	0	0
3-01-250-0000	STREET'S DEPARTMENT	0	0	0	0	0	0	0
3-01-250-5000	SALARIES & WAGES	0	0	0	0	0	0	0

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3-01-250-5100	Salaries	6,398.96	32,960.00	9,408.27	9,408.27	23,550.73	26,550.00
3-01-250-5110	Overtime - Regular	0	0.00	1,266.67	1,266.67	-1,266.67	0
3-01-250-5140	Payroll Taxes - SS	396.73	2,044.00	661.80	661.80	1,382.10	32,360.00
3-01-250-5145	Payroll Taxes - Medicare	92.78	478.00	154.79	154.79	323.21	32,360.00
3-01-250-5150	Employee Insurance Benefits	0	3,598.30	1,551.56	1,551.56	2,037.74	43,230.00
3-01-250-5160	Pension	0	2,188.80	812.77	812.77	1,376.03	37,130.00
3-01-250-5175	OTHER EXPENSES	0	0	0	0	0	0
3-01-250-5220	Engineering Fees	764.00	750.00	1,750.00	1,750.00	-1,000.00	233,330.00
3-01-250-5240	Legal Fees	0	250.00	123.03	123.03	126.97	48,210.00
3-01-250-5280	Supplies	511.82	3,000.00	527.73	527.73	2,472.27	17,590.00
3-01-250-5300	Snow Removal	217.36	4,000.00	0	0	4,000.00	0.0000
3-01-250-5400	Insurance	1,300.52	2,334.00	1,436.62	1,436.62	895.36	61,640.00
3-01-250-5420	Misc Operating	1,046.55	0.00	666.96	666.96	-666.96	0
3-01-250-5450	Equipment Rental	0	500.00	65.00	65.00	435.00	13,000.00
3-01-250-5470	Repairs & Maint - Equip	180.92	1,000.00	107.51	107.51	892.46	10,750.00
3-01-250-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-01-250-5600	CAPITAL EXPENDITURE	0	0	0	0	0	0
3-01-250-5601	Cap Exp - Street Repairs	70,201.70	5,000.00	0	0	5,000.00	0.0000
3-01-250-5608	Cap Exp - Street Paving	2,825.00	43,000.00	0	0	43,000.00	0.0000
3-01-250-5609	Cap Exp - Street Paving Eng. Design Cost	0	7,000.00	6,784.70	6,784.70	235.30	96,640.00
3-01-250-5610	Cap Exp - Street Paving Eng. Monitoring	0	2,000.00	0	0	2,000.00	0.0000
3-01-250-6000	GRANT EXPENSES - MSA	0	0	0	0	0	0
3-01-250-6100	Misc Operating - MSA	0	0.00	86.74	86.74	-86.74	0
3-01-250-6110	Paving & Signage - MSA	0	0.00	216.17	216.17	-216.17	0
3-01-250-6115	Street Lighting - MSA	0	50,640.00	27,833.24	27,833.24	22,806.76	54,960.00
3-01-300-0000	POLICE DEPARTMENT	0	0	0	0	0	0
3-01-300-5000	SALARIES & WAGES	0	0	0	0	0	0
3-01-300-5100	Salaries	236,047.46	477,665.70	239,286.36	239,286.36	236,406.34	50,090.00
3-01-300-5110	Overtime - Regular	20,533.97	36,050.00	18,582.30	18,582.30	17,467.70	51,550.00
3-01-300-5112	Overtime - Holiday	9,820.39	16,970.00	10,036.48	10,036.48	6,931.52	56,150.00
3-01-300-5120	Police Reimbursable Salaries	5,840.00	13,000.00	3,710.00	3,710.00	9,290.00	26,540.00
3-01-300-5140	Payroll Taxes - SS	15,862.87	32,904.04	15,788.12	15,788.12	17,114.92	47,960.00
3-01-300-5145	Payroll Taxes - Medicare	3,696.53	7,695.25	3,692.62	3,692.62	4,002.63	47,960.00
3-01-300-5150	Employee Ins Benefits	36,875.77	73,766.91	34,664.76	34,664.76	39,102.15	46,960.00
3-01-300-5160	Police Pension	32,492.83	70,459.85	28,667.78	28,667.78	41,792.17	40,690.00
3-01-300-5175	OTHER EXPENSES	0	0	0	0	0	0
3-01-300-5180	Training & Seminars	2,701.67	8,000.00	2,636.60	2,636.60	5,363.40	32,960.00
3-01-300-5240	Legal Fees	0	500.00	1,146.24	1,146.24	-646.24	228,890.00
3-01-300-5280	Supplies	1,963.48	5,000.00	2,651.33	2,651.33	2,346.67	53,030.00
3-01-300-5285	Night Out Supplies	0	1,500.00	0	0	1,500.00	0.0000
3-01-300-5300	Advertisement Expense	0	500.00	477.70	477.70	22.30	65,540.00
3-01-300-5340	Dues & Subscriptions	725.00	700.00	610.00	610.00	90.00	67,140.00
3-01-300-5345	Uniform Cleaning	397.75	1,000.00	445.75	445.75	554.25	44,580.00
3-01-300-5345	Meats for Prisoners / Police Cleaning	145.85	500.00	147.25	147.25	352.75	28,450.00
3-01-300-5370	Fuel Oil	0	0.00	-3,706.50	-3,706.50	3,706.50	0
3-01-300-5380	Gasoline Usage	22,294.54	30,000.00	13,846.08	13,846.08	16,153.92	46,150.00
3-01-300-5400	Insurance	28,336.11	42,027.00	30,052.04	30,052.04	11,974.96	71,510.00
3-01-300-5420	Misc Operating	132.74	1,000.00	187.78	187.78	812.22	18,780.00
3-01-300-5425	DUI Blood Draws	0	500.00	483.00	483.00	17.00	66,600.00
3-01-300-5430	Printing & Postage	545.77	500.00	105.07	105.07	394.83	21,010.00
3-01-300-5450	Repairs & Maint - Auto	8,602.07	12,500.00	12,873.36	12,873.36	-373.36	102,980.00

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3-01-300-5480	Repairs & Maint - Bldg	466.88	5,000.00	1,959.32	1,959.32	3,040.66	39,1900
3-01-300-5470	Repairs & Maint - Equip	3,286.78	5,000.00	3,157.37	3,157.37	1,842.63	63,1500
3-01-300-5480	Telephone	8,164.27	12,500.00	6,532.97	6,532.97	5,867.03	52,2600
3-01-300-5480	Uniforms	611.32	5,500.00	1,233.75	1,233.75	4,266.25	22,4300
3-01-300-5530	Utilities	3,905.05	7,500.00	3,317.25	3,317.25	4,182.75	44,2300
3-01-300-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-01-300-5535	Police K-9	618.99	1,500.00	886.32	886.32	633.66	57,7500
3-01-300-6000	GRANT EXPENSES - SUSSEX COUNTY	0	0	0	0	0	0
3-01-300-6110	Grant Expenses - Sussex County	0	25,000.00	14,554.52	14,554.52	10,445.46	56,2200
3-01-300-6500	GRANT EXPENSES - Office of Hwy Safety	0	0	0	0	0	0
3-01-300-6510	Equipment - OHS	0	0.00	4,199.04	4,199.04	-4,199.04	0
3-01-300-7000	GRANT EXPENSES - EIDE	0	0	0	0	0	0
3-01-300-7110	Grant Expenses - EIDE	0	4,100.20	0	0	4,100.20	0,0000
3-01-300-8000	GRANT EXPENSES - SALLE	0	0	0	0	0	0
3-01-300-8110	Supplies - SALLE	0	5,120.40	1,266.85	1,266.85	3,853.55	24,7400
3-01-300-8115	Training - SALLE	0	0.00	650.00	650.00	-650.00	0
3-01-300-8000	GRANT EXPENSES - VIOLENT CRIMES	0	0	0	0	0	0
3-01-300-8110	Equipment - Violent Crimes	0	18,973.17	18,973.17	18,973.17	0.00	100,0000
3-01-350-0000	GENERAL DEPARTMENT	0	0	0	0	0	0
3-01-350-5175	OTHER EXPENSES	0	0	0	0	0	0
3-01-350-5370	Council Approved Donation	0	2,500.00	0	0	2,500.00	0,0000
3-01-350-5500	Utilities - Preserve on the Broadkill	2,061.12	0.00	0	0	0.00	0
3-01-350-5600	Concerts in the Park	0	9,500.00	0	0	8,500.00	0,0000
3-01-350-5610	Economic Development Start Up	60.00	6,500.00	1,365.00	1,365.00	5,135.00	21,0000
3-01-600-0000	CAP EXPENDITURES	0	0	0	0	0	0
3-01-600-0000	PARKS DEPARTMENT	0	0	0	0	0	0
3-01-600-5000	SALARIES & WAGES	0	0	0	0	0	0
3-01-600-5100	Regular Salary - Parks	7,091.30	23,690.00	3,892.35	3,892.35	19,827.65	16,3000
3-01-600-5140	Payroll Taxes - SS	439.85	1,469.00	239.46	239.46	1,229.54	16,3000
3-01-600-5145	Payroll Taxes - Medicare	102.83	343.50	56.00	56.00	267.50	16,3000
3-01-600-5150	Employee Insurance Benefits	0	2,583.78	1,108.20	1,108.20	1,455.58	43,2300
3-01-600-5160	Pension	0	1,573.20	580.51	580.51	892.69	36,9000
3-01-600-5175	OTHER EXPENSES	0	0	0	0	0	0
3-01-600-5280	Supplies - P&R	109.45	1,000.00	182.12	182.12	807.88	19,2100
3-01-600-5286	Milton Memorial & Mill Park	2,466.25	7,050.00	1,650.29	1,650.29	5,399.71	23,4100
3-01-600-5370	Day Labor Meals	0	1,920.00	555.68	555.68	1,364.32	28,9400
3-01-600-5400	Insurance	672.82	1,512.00	963.90	963.90	546.10	63,7500
3-01-600-5420	Misc Operating Exp - P&R	708.77	0.00	0	0	0.00	0
3-01-600-5470	Repairs & Maint - Equip	22.00	1,000.00	66.39	66.39	913.61	8,6400
3-01-600-5500	Utilities - P&R	691.61	1,500.00	590.07	590.07	919.83	38,6700
3-01-600-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-01-650-0000	CODE DEPARTMENT	0	0	0	0	0	0
3-01-650-5000	SALARIES & WAGES	0	0	0	0	0	0
3-01-650-5100	Salaries Expense	40,802.19	81,127.54	40,592.20	40,592.20	40,545.34	50,0200
3-01-650-5110	Overtime - Regular	25.25	515.00	0.00	0.00	515.00	0,0000
3-01-650-5130	Overtime - Code Violation	0	0.00	263.78	263.78	-263.78	0
3-01-650-5140	Payroll Taxes - SS	2,313.26	5,061.60	2,283.18	2,283.18	2,778.42	45,1100
3-01-650-5145	Payroll Taxes - Medicare	541.02	1,163.42	533.84	533.84	646.48	45,1200
3-01-650-5150	Employee Ins Benefits	7,838.61	16,599.73	8,456.52	8,456.52	8,143.21	50,9400
3-01-650-5160	Pension	2,734.30	5,594.11	2,353.80	2,353.80	3,230.31	42,1500
3-01-650-5175	OTHER EXPENSES	0	0	0	0	0	0

TOWN OF MILTON
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All Depts Rev Exp

3-01-650-5180	Training & Seminars	0	2,000.00	25.00	25.00	1,975.00	1,250.00
3-01-650-5215	Consulting Fees	0	2,000.00	0	0	2,000.00	0.0000
3-01-650-5220	Engineering Fees	7,802.45	20,000.00	9,987.85	9,987.85	10,012.15	48,940.00
3-01-650-5225	Bldg. Plan Review/Inspection Fees	6,703.50	20,000.00	6,104.00	6,104.00	13,886.00	30,520.00
3-01-650-5230	Bldg Inspections - Prior Year Projects	0	0.00	18,796.00	18,796.00	-18,796.00	0
3-01-650-5240	Legal Fees	5,538.28	10,000.00	5,653.69	5,653.69	4,146.31	58,540.00
3-01-650-5280	Supplies Expense	180.01	377.00	141.08	141.08	225.92	37,420.00
3-01-650-5300	Advertising Expense	424.85	800.00	808.68	808.68	-9.68	101,210.00
3-01-650-5340	Dues & Subscriptions	275.00	1,300.00	275.00	275.00	1,025.00	21,150.00
3-01-650-5380	Gas & Oil	288.84	1,000.00	282.64	282.64	707.36	28,260.00
3-01-650-5400	Insurance	1,363.60	1,302.00	875.16	875.16	426.84	67,220.00
3-01-650-5430	Printing & Postage	654.46	1,200.00	1,284.61	1,284.61	-84.61	107,050.00
3-01-650-5450	Repairs & Maint - Auto	0	700.00	38.00	38.00	662.00	5,430.00
3-01-650-5470	Repair & Maintenance: Equip	186.89	600.00	186.89	186.89	413.02	31,160.00
3-01-650-5480	Telephone	305.08	600.00	210.11	210.11	388.89	35,020.00
3-01-650-5490	Uniforms	0	300.00	234.50	234.50	65.50	78,170.00
3-01-650-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-01-650-5600	CODE CAPITAL EXPENDITURE	0	0	0	0	0	0
3-01-650-5801	Cap Exp - Computer	0	850.00	840.00	840.00	10.00	88,820.00
	GENERAL FUND Expenditure Total	780,687.48	1,623,213.08	823,304.47	823,304.47	789,908.61	0.607206861
3-20-03-000-4830	NSF Revenue - Utilities	54.24	0.00	185.00	185.00	185.00	0
3-20-03-000-4850	Interest Penalty	2,288.73	2,800.00	3,484.17	3,484.17	894.17	134,010.00
3-20-03-350-4800	Trash Collection Fees	135,323.38	288,000.00	143,677.42	143,677.42	-142,322.58	50,240.00
3-20-03-450-4800	Rents - Water	248,480.57	478,200.00	239,353.94	239,353.94	-236,846.08	50,260.00
3-20-03-450-4610	Tapping Fees - Water	6,500.00	10,000.00	2,000.00	2,000.00	-8,000.00	20,000.00
3-20-03-450-4620	Sale of Meters	7,118.00	15,808.00	3,280.52	3,280.52	-12,315.48	21,080.00
3-20-03-450-4630	Impact Fees - Water	20,300.00	28,000.00	5,600.00	5,600.00	-23,200.00	20,000.00
3-20-03-450-4640	Re-Connect/Disconnect Fees - Water	0.00	6,000.00	5,250.00	5,250.00	-750.00	87,500.00
3-20-03-450-4650	Inspection Fees - Water	1,400.00	3,000.00	400.00	400.00	-2,600.00	13,330.00
3-20-03-450-4905	Interest Income	180.49	100.00	212.11	212.11	112.11	212,100.00
3-20-03-450-4830	Misc Revenue - Water	715.80	500.00	118.00	118.00	-381.00	23,800.00
3-20-03-999-4889	Refund of Prior Years Expenditures	0	0.00	-6.15	-6.15	-6.15	0
	UTILITY FUND Revenue Total	422,381.21	829,006.00	403,766.01	403,766.01	-426,238.98	0.487048367
3-20-000-0000	PROPRIETARY FUND	0	0	0	0	0	0
3-20-350-5000	TRASH	0	0	0	0	0	0
3-20-350-5410	Trash Disposal Service	127,509.12	276,000.00	134,884.36	134,884.36	141,115.62	48,870.00
3-20-450-0000	WATER DEPARTMENT	0	0	0	0	0	0
3-20-450-5000	SALARIES & WAGES	0	0	0	0	0	0
3-20-450-5100	Salaries - Water	75,374.03	134,291.31	84,506.31	84,506.31	49,785.00	62,830.00
3-20-450-5110	Overtime - Regular	2,408.34	6,895.00	5,108.43	5,108.43	1,586.57	76,300.00
3-20-450-5140	Payroll Taxes - SS	4,374.15	8,740.77	5,219.54	5,219.54	3,521.23	59,710.00
3-20-450-5145	Payroll Taxes - Medicare	1,040.14	2,043.85	1,220.70	1,220.70	823.25	59,720.00
3-20-450-5150	Employee Ins Benefits	11,867.97	22,068.22	7,058.58	7,058.58	15,008.66	31,890.00
3-20-450-5180	Pension	5,691.82	9,755.85	4,058.70	4,058.70	5,697.25	41,800.00
3-20-450-5175	OTHER EXPENSES	0	0	0	0	0	0
3-20-450-5180	Training & Seminars	240.00	1,000.00	675.00	675.00	325.00	67,500.00
3-20-450-5220	Water Engineering	2,588.60	15,000.00	1,051.45	1,051.45	13,948.55	7,010.00
3-20-450-5240	Legal Fees	3,884.79	5,000.00	316.36	316.36	4,683.64	6,330.00
3-20-450-5270	Parts	0	0.00	0	0	0.00	0

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3-20-450-5275	Chlorine/Fluoride Supplies	1,892.55	8,000.00	1,764.30	1,764.30	6,235.70	22,0500
3-20-450-5280	Supplies	1,211.99	8,000.00	4,232.63	4,232.63	3,767.37	52,9100
3-20-450-5285	Supplies - Pits/Material/Lid	9,654.84	15,300.00	4,503.88	4,503.88	10,796.12	28,4400
3-20-450-5290	Water Tests	100.00	500.00	500.00	500.00	0.00	100,0000
3-20-450-5300	Advertisement Expense - Water	395.73	1,400.00	1,522.88	1,522.88	-122.88	108,7800
3-20-450-5350	License & Permit Fees	100.00	350.00	0	0	350.00	0,0000
3-20-450-5360	Equipment Rental	97.48	200.00	0	0	200.00	0,0000
3-20-450-5390	Gas & Oil - Water	6,243.95	13,500.00	6,311.27	6,311.27	7,188.73	48,7500
3-20-450-5400	Town Insurance	6,057.26	10,614.00	7,898.12	7,898.12	2,717.88	74,3900
3-20-450-5420	Misc Operating	2,625.00	450.00	0	0	450.00	0,0000
3-20-450-5430	Printing & Postage	3,501.94	6,000.00	1,800.67	1,800.67	4,088.33	31,6800
3-20-450-5440	Propane	2,012.89	3,000.00	3,333.38	3,333.38	-333.38	111,1100
3-20-450-5450	Repair & Maint - Water Tower	13,895.00	48,250.00	33,025.53	33,025.53	16,224.47	67,0600
3-20-450-5455	Repairs & Maint - Auto	100.77	4,000.00	1,233.75	1,233.75	2,766.25	30,8400
3-20-450-5460	Repairs & Maint - Building	445.44	1,500.00	198.47	198.47	1,301.53	13,2300
3-20-450-5465	Repairs & Maint - Hydrants	731.43	1,500.00	7,422.50	7,422.50	-5,822.50	494,8300
3-20-450-5470	Repairs & Maint - Equip	2,187.33	7,000.00	3,120.96	3,120.96	3,678.04	7,8200
3-20-450-5475	Repairs & Maint - Water Mains	3,011.49	4,000.00	312.86	312.86	2,074.22	17,0300
3-20-450-5478	Repairs & Maint - Water Mains	222.15	2,500.00	425.78	425.78	3,389.04	32,2200
3-20-450-5480	Telephone - Water	1,834.67	5,000.00	1,810.86	1,810.86	4,712.81	41,0800
3-20-450-5480	Uniform Expense	3,850.74	8,000.00	3,287.39	3,287.39	11,509.54	42,4500
3-20-450-5500	Utilities	11,116.52	20,000.00	8,480.48	8,480.48	11,509.54	50,0000
3-20-450-5520	SRF Loan Expenses	24,307.41	48,615.00	24,307.41	24,307.41	24,307.59	0
3-20-450-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-20-450-5800	CAPITAL EXPENDITURES - WATER	0	0	0	0	0	0
3-20-450-5801	Cap Exp - Referendum Expenses	0	0.00	8,865.12	8,865.12	-8,865.12	0
3-20-450-5807	Cap Exp - Radio Read Meters	5,007.09	0.00	10,923.56	10,923.56	-10,923.56	0
3-20-450-5808	Cap Exp - Edmunds Software	0	2,316.00	2,316.00	2,316.00	0.00	100,0000
3-20-450-5809	Cap Exp - Pressure Washer	0	5,500.00	4,694.00	4,694.00	806.00	85,3500
3-20-450-5811	Cap Exp - Truck	2,860.40	25,000.00	0	0	25,000.00	0,0000
3-20-450-5812	Cap Exp - Well 5 3/8 System	3,150.00	10,000.00	5,774.51	5,774.51	4,225.49	57,7500
3-20-450-5813	Cap Exp - Water System Improvements	43,819.40	16,000.00	17,652.30	17,652.30	-1,652.30	110,3300
3-20-450-5814	Cap Exp - Water Facilities Plan Project	0	0.00	0	0	0.00	0
UTILITY FUND Expenditure Total		386,982.43	768,090.20	407,726.22	407,726.22	350,363.98	0,53783387

Revenue Account Range: First
Budget Account Range: First
Skip Zero YTD Activity: No

to Last
to Last

Include Non-Anticipated: Yes
Include Non-Budget: No

Year To Date As Of: 03/31/13
Current Period: 10/01/12 to 03/31/13
Prior Year: 10/01/11 to 03/31/12

PROPOSED AMENDMENTS

Town of Milton

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Milton, DE 19968



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2013 MID YEAR BUDGET REVIEW PROPOSED AMENDMENTS

The March 31 year-to-date values show that the General Fund has received 79.9% of its budgeted revenue and disbursed 50.7% of its budgeted expenditures. The revenues are slightly exaggerated because the modified accrual basis of accounting credits all property tax receipts as soon as they are billed. The overall view is that both revenue and expenditures are closely tracking with projections.

Under such conditions, there is no compelling need to adopt an amended budget.

There has been a change to the salary structure of both the Administrative and Police Departments. The Police Department change is mirrored by a corresponding change in Grant Revenue. There is a revenue event (not yet recorded) that was unplanned. There is also a revenue trend that may, additionally, be used to justify modest amendments in the General Fund. Consideration may also be given to certain changes in the Proprietary Fund.

General Fund Salary-Related Amendments

Coincident with the adoption of the budget in September 2012, the Council made the decision to change the status of a five-year temporary staff worker. The transcriptionist was made a regular, part-time, member of the staff. This change caused a shift in the expense – from Temporary Labor to Admin Salaries. The proposed amendment has an equivalent amount deducted from the Temporary Labor line item and added to the Admin Salaries line item.

After the budget was passed, an officer left the Police Department. It was decided that the position would not be filled. The FY 2013 Budget was designed to provide more transparency. The cost of the 11th officer was not hidden by a deduction from expenses that was equivalent to the COPS Grant reimbursement. Both the full cost of salary and the full value of the grant were listed in their respective expenditure and revenue categories.

The proposed amendment shows the COPS grant as the amount received when the grant was closed. Salaries were reduced the amount equal to all department rates (x 2080 hrs per year), plus the one officer's year-to-date salary, at the time of resignation.

For both the Admin and Police Departments, the value of payroll taxes for a budgeted salaries was not adjusted. This will most likely have the effect of a slightly under-budgeted amount for Admin payroll taxes and a modest over-budgeted amount for Police payroll taxes.

General Fund Grant Revenue Amendments

In May 2013, a reimbursement for the cost of activities and material related to Hurricane Sandy was received. It represents 75% of the reported costs. A significant portion, though, is the result of the use of equipment (rate x hours) that did not need to be bought and is not on a corresponding depreciation schedule. The pro-rated values, by department, are as follows:

Expense

Allocation

<u>Category</u>	<u>Project Cost</u>	<u>Reimbursement</u>
Labor – Police	4,113.49	3,085.12
Labor – Streets	4,237.14	3,177.86
Equipment – Police	1,801.61	1,351.21
Equipment – Water	2,923	2,192.25
Material – Police	156.35	117.26
Material Parks	1,581.15	1,185.86
Total	14,812.74	11,109.56

The Revenue may be detailed as FEMA grant revenue within the departments that have a corresponding proposed (within this document) expenditure. The proposed expenditures are detailed in the next section.

General Fund Revenue Trend

The March 31 date represents the passage of 50% of the fiscal year. At this point, 61% of transfer tax has been collected (relative to the budget). At the same point last year, 53% of transfer tax (relative to the budget) had been collected. A review of the activity to date shows no “outliers” that would skew the data.

An adjustment that would show the current fiscal year revenue in this category at 53% would add \$24,000 to the budgeted revenue. Dividing the FY 2013 by .53 would provide an annualized value for transfer tax receipts on “par” with activity in 2012. During the 2013 budget hearings, the Council projected housing trends in a purposely conservative manner. A similarly conservative increase of 50% of this projected increase is proposed. This would warrant a \$12,000 increase in 2013 FY revenue.

General Fund Expenditure Amendments

1) Street and sidewalk projects must be engineered before they are bid. At the direction of Mayor Newlands, some un-budgeted engineering work was done for sidewalks on Chestnut Street. The current cost over-run for this expenditure is \$1,000. It is proposed that \$2,000 (from transfer tax revenue increase) be allocated to street and sidewalk engineering expenditures.

This would cover the cost of work already done and provide additional fund to make a project “shovel-ready”. Having a project in this “ready” state allows the Town of Milton to quickly act when discretionary funds become available – through our elected officials or certain agencies.

2) A cash flow projection was included in a supplement to the January 7 Town Council. The purpose of the supplement was to detail the proposed Shipbuilders Paving Project. The cash flow statement estimated that Street and Street Lighting expenditures would exceed street grants by \$6,800 – before the next installment was received. It is proposed that \$7,500 of the \$12,000 transfer tax revenue increase be offset by a budgeted expenditure in the streets department. While the \$6,800 cost over-run is only an estimate, the \$7,500 allocation is a rational use of this revenue source (memo attached).

General Fund Expenditure Amendment (continued)

3) The Administrative Department has, traditionally, borne the cost of software upgrades for all departments except for the Police Department. This Department, the Mayor's office, Public Works and Building & Code Departments are working with a 10 year old version of Microsoft Office. This causes many compatibility issues when communicating with businesses and government entities. A quote for an upgrade to a version of Office that is three years old follows. It is proposed that \$2,500 be allocated for this purpose.

4) The Town of Milton has policies for pre-employment and post accident drug and alcohol testing. It also has physical fitness requirements related to CDL driving licenses and the Standard Operating Procedures for Police Officers. It is proposed that the unexpected revenue from the FEMA grant be allocated, primarily, for this purpose.

Bayhealth Occupational Health in Milford performs this service for numerous manufacturers, several towns and the Delaware State Police. The program and cost of services is being investigated at this time. It is proposed that the Town of Milton support its policies with the budget. The following allocation is a first step in this commitment:

<u>Dept/Category</u>	<u>Reimbursement</u>	<u>3/31/13 %</u>	<u>\$ to net</u> <u>0</u>	<u>Net Funds Avail.</u>	<u>Allocation</u>
Police Overtime - Reg	3,085.12	52%	557.3	2,527.82	Police - Physicals
Police Repairs Auto	1,351.21	103%	n/a	1,351.21	Police -Physicals
Police Supplies	117.26	53%	151.33	0	300-5280
Total	4,553.59				
Streets Overtime	3,085.12	n/a	1,266.67	1,818.45	Admin -Pre-employment
Water Repairs Auto	2,923	5%	n/a	2,923	Water - Physicals
Milton Memorial & Mill Park	1,185.86	n/a	1,581.15	cost paid in May 2013	
Total	7,193.98				

Effect of All Proposed General Fund Changes

Changes proposed for budgeted Transfer Tax and revenue from FEMA reimbursements are matched by an equal amount of proposed expenditures. Changes to Police Department salaries are equivalent to the change in COPS grant reimbursement. And, changes in Administrative salaries were simply a re-assignment of expense to a different category in the same department.

Using the existing Revenue and Expenditure Report as the budget basis. All General Fund Revenue streams are budgeted at \$1,621,008.64. All General Fund Expenditures are budgeted at \$1,610,899.35. The net of budgeted revenue, less budgeted expenditures, is +\$10,109.29.

Proprietary Fund Revenue Amendments

None.

Proprietary Fund Expenditure Amendments

Discussions during the 2013 Budget hearings contemplated a Water System Improvements referendum. There was no calculation for engineering services that related directly to referendum costs. The costs for the referendum included not only engineering and the engineer's time to attend meetings as a "witness". The referendum costs also included advertising, mailing and election-related expenses. All referendum costs were tracked – independent of other engineering expenditures. (detail follows)

The Proprietary Fund expenditures for Water System Improvements are a reflection of the cost of the replacement check valves and meters at the wells

The Proprietary Fund expenditures for Water Engineering were the CABA and Baker, Ingram and Associates bills for the Shipbuilders Tower foundation review.

It is proposed that the Proprietary Fund budget be amended to include the costs for a referendum that was not authorized by the Town Council at the time the budget was conceived (authorization occurred in January).

It is also proposed that \$17,000 from Water Department reserves be allocated for the design and documents related to the repair of the Shipbuilders Tower foundation. Baker, Ingram and Associates have cited this figure for the value of this phase of the repairs. Construction, construction management and inspection costs may be budgeted for the 2014 fiscal year.

Using the Revenue and Expenditure Report values as the basis for the Proprietary Fund budget, these changes would have the effect of making projected revenue \$829,006 and budgeted expenditures \$784,878.

This concludes the Town Manager's Mid Year Review of the 2013 Fiscal Year Budget.

Wilmer E. Abbott IV.

Wilmer E. Abbott, IV. MPA
Town Manager

TOWN OF MILTON
2013 Mid Year Budget Review
Proposed Amendments

Account Id	Account Description	Proposed Budget	YTD Rev/Expd	Amendment	Detail
3-01-03-200-4210	Luther Tower In Lieu of Taxes	2,500.00	2,500.00		
3-01-03-200-4600	Property tax Revenue	810,000.00	809,663.39		
3-01-03-200-4605	Tax Interest Revenue	7,600.00	718.27		
3-01-03-200-4805	Interest Income	4,500.00	2,022.49		
3-01-03-200-4910	Lien Certificate Revenue	5,940.00	3,155.00		
3-01-03-200-4925	Misc Revenue - Admin	0.00	185.80		
3-01-03-200-4930	Misc Revenue-Admin - Invoices Only	1,500.00	-5,520.00		
3-01-03-200-4931	Returned Check Fees - Invoices Only	0.00	0		
3-01-03-200-4932	Returned Check Fees - Property Tax	0.00	35.00		
3-01-03-200-4945	Transfer Tax Interest Income	0.00	165.15		
3-01-03-200-4960	Transfer Tax Revenue	167,000.00	95,164.14	12,000	
3-01-03-200-4980	Photocopies/Fax	250.00	226.20		
3-01-03-200-4990	Franchise Fees	33,143.00	31,301.75		
200-XXXX		1,818.45		1,818	
3-01-03-250-4510	Grant Receipts - FEMA reimburse	23,000.00	0		
3-01-03-250-4620	Grant Receipts - State Legislation Funds	12,672.00	12,672.96		
3-01-03-250-4525	Grant Receipts - Street Repair - MSA	50,590.00	50,590.33		
3-01-03-250-4530	Grant Receipts - Street Lighting - MSA	50.00	19.59		
3-01-03-250-4930	Misc Revenue - Streets - Invoices Only	0.00	0		
3-01-03-250-4935	Misc Revenue - Streets	0.00	255.82		
250-XXXX		1,266.87		1,267	
3-01-03-300-4520	Grant Receipts - FEMA reimburse	25,000.00	25,000.00		
3-01-03-300-4540	Grant Receipts - Sussex County	18,973.17	18,973.17		
3-01-03-300-4560	Grant Receipts - Violent Crimes	4,100.20	4,100.20		
3-01-03-300-4570	Grant Receipts - EIDE	13,000.00	3,140.00		
3-01-03-300-4580	Grant Receipts - Highway Safety	42,000.00	23,034.51		
3-01-03-300-4600	Grant Receipts - Police Pension	41,000.00	4,061.09	4,061	
3-01-03-300-4610	Grant Receipts - COPS	5,120.40	5,120.46		
300-XXXX		4,553.89		4,554	
3-01-03-300-4800	Grant Receipts - FEMA reimburse	42,000.00	17,956.16		
3-01-03-300-4820	Fines	1,000.00	420.00		
3-01-03-300-4825	Fingerprinting/Police Reports	0.00	73.60		
3-01-03-300-4925	Misc Revenue - Police	1,265.00	0		
3-01-03-300-4930	Misc Revenue - Police - Invoices Only	1,500.00	0		
3-01-03-300-4935	National Night Out Donations	13,000.00	2,600.00		
3-01-03-350-4200	Permit Fees - Sewer - Invoiced	30,000.00	9,000.00		
3-01-03-350-4250	Sewer Impact Fees from Tidewater	0	0		
3-01-03-350-4255	Sale of Town Car	9,500.00	875.00		
3-01-03-350-4935	Donations - Concerts	1,185.86		1,186	
350-XXXX		4,980.00	2,480.00		
3-01-03-350-4940	Grant Receipts - FEMA reimburse	0.00	11.62		
3-01-03-350-4950	Tidewater Sewer Acct Maintenance				
	Economic Development				

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3-01-03-600-4510	Grant Receipts - Rails to Trails	0.00	0	
3-01-03-600-4520	Grant Receipts - Parks & Rec	0.00	0	
3-01-03-600-4930	Misc Rav - P&R	0.00	65.00	
3-01-03-600-4965	Boat Dock Rental - P&R	2,500.00	150.00	
3-01-03-650-4600	Code Violation Fees	500.00	75.00	
3-01-03-650-4604	Rental License Receipts	61,000.00	57,100.00	
3-01-03-650-4605	Business License Receipts	45,000.00	37,235.00	
3-01-03-650-4607	Building Permit Receipts	100,000.00	52,657.05	
3-01-03-650-4608	Misc. Fees Collected-Invoices Only	1,200.00	1,526.36	
3-01-03-650-4610	Professional Fees Collected - Legal	9,900.00	962.00	
3-01-03-650-4611	Professional Fees Collected - Consulting	1,100.00	0	
3-01-03-650-4612	Professional Fees Collected - Engineer	19,800.00	9,331.05	
3-01-03-999-4998	Refund of Prior Years Expenditures	0.00	258.03	
3-01-03-999-5999	Overpayments	0.00	-100.00	
	GENERAL FUND Revenue Total	1,621,008.84	1,279,276.19	0.79
3-01-000-0000	GENERAL FUND	0	0	
3-01-200-0000	ADMINISTRATION DEPARTMENT	0	0	
3-01-200-5000	SALARIES & WAGES	0	0	
3-01-200-5100	Salaries	100,165.50	60,821.97	6,849 shift from Temporary Labor
3-01-200-5101	Salaries - Council	4,380.00	3,005.00	
3-01-200-5110	Overtime - Regular	200.00	60.57	
3-01-200-5140	Payroll Taxes - SS	5,798.01	3,113.32	
3-01-200-5141	Payroll Tax - SS - Council	271.56	186.31	
3-01-200-5145	Payroll Taxes - Medicare	1,355.99	728.09	
3-01-200-5146	Payroll Tax - Medicare - Council	63.51	43.57	
3-01-200-5150	Employee Ins Benefits	3,309.65	1,674.68	
3-01-200-5180	Admin Pension	6,396.51	2,971.29	
3-01-200-5175	OTHER EXPENSES	0	0	
3-01-200-5200	Accounting Fees	31,000.00	25,500.00	
3-01-200-5220	Engineering Fees	0.00	750.00	
3-01-200-5240	Legal Fees	23,000.00	15,998.04	
3-01-200-5250	Temporary Labor	750.75	750.75	
3-01-200-5260	Tax Assessment	13,000.00	3,773.50	
3-01-200-5280	Supplies	5,000.00	2,098.36	
3-01-200-5300	Advertising	1,000.00	527.62	
3-01-200-5310	Holiday Expense	225.00	402.18	
3-01-200-5320	Holiday Lights	2,000.00	2,051.29	
3-01-200-5340	Dues & Subscriptions	1,700.00	200.00	
3-01-200-5345	Training & Seminars	2,000.00	603.00	
3-01-200-5346	Meetings	1,200.00	703.70	
3-01-200-5350	Election Expense	3,500.00	2,527.17	
3-01-200-5400	Town Insurance	20,500.00	19,454.30	
3-01-200-5410	Mileage Expense	1,200.00	838.57	
				-6,849 shift to Salaries

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3-01-200-5420	Misc Operating	350.00	686.96	
3-01-200-5421	Meetings	0.00	0	
3-01-200-5425	Town Manager Expense	500.00	152.20	
3-01-200-5430	Printing & Postage	4,500.00	1,909.34	
3-01-200-5460	Repairs & Maint - Building	5,500.00	2,607.75	
3-01-200-5470	Repairs & Maint - Equip	15,995.00	9,498.02	
3-01-200-5480	Telephone	4,500.00	2,078.49	
3-01-200-5500	Utilities	6,000.00	2,481.43	
3-01-200-5510	Heating Fuel	700.00	141.34	
3-01-200-5530	Web Site Expense	800.00	565.00	
3-01-200-5560	Payroll Processing Expense	6,200.00	3,214.34	
3-01-200-5610	Bank Fees	2,000.00	981.62	
200-XXXX	Occupational Health	1,818.45		1,818 from FEMA reimbursement
3-01-200-5800	CAPITAL EXPENDITURES	0	0	
3-01-200-5801	Cap Exp - Replacement Camera System	4,995.00	4,995.00	
3-01-200-5803	Cap Exp - Downtown Beautification	3,000.00	0	
3-01-200-5805	Cap Exp - Edmunds Software	6,458.00	6,208.00	
3-01-200-5806	Cap Exp - Code Book	6,500.00	3,081.37	
3-01-200-5808	Cap Exp - Server/Router/Computer	8,280.00	7,700.20	
200-XXXX	Software Upgrade	2,500.00		2,500 from Transfer Tax Increase
3-01-250-0000	STREETS DEPARTMENT	0	0	
3-01-250-5000	SALARIES & WAGES	0	0	
3-01-250-5100	Salaries	32,960.00	9,409.27	
3-01-250-5110	Overtime - Regular	1,286.67	1,286.67	1,267 from FEMA reimbursement
3-01-250-5140	Payroll Taxes - SS	2,044.00	661.90	
3-01-250-5145	Payroll Taxes - Medicare	478.00	154.78	
3-01-250-5150	Employee Insurance Benefits	3,589.30	1,551.56	
3-01-250-5160	Pension	2,188.80	812.77	
3-01-250-5175	OTHER EXPENSES	0	0	
3-01-250-5220	Engineering Fees	2,750.00	1,750.00	2,000 from Transfer Tax Increase
3-01-250-5240	Legal Fees	250.00	123.03	
3-01-250-5280	Supplies	3,000.00	527.73	
3-01-250-5300	Snow Removal	4,000.00	0	
3-01-250-5400	Insurance	2,334.00	1,438.62	
3-01-250-5420	Misc Operating	0.00	669.96	
3-01-250-5450	Equipment Rental	500.00	65.00	
3-01-250-5470	Repairs & Maint - Equip	1,000.00	107.51	
3-01-250-5530	Web Site Expense	0.00	0	
3-01-250-5800	CAPITAL EXPENDITURE	0	0	
3-01-250-5801	Cap Exp - Street Repairs	5,000.00	0	
3-01-250-5808	Cap Exp - Street Paving	43,000.00	0	
3-01-250-5809	Cap Exp - Street Paving Eng. Design Cost	7,000.00	6,764.70	
3-01-250-5810	Cap Exp - Street Paving Eng. Monitoring	2,000.00	0	
3-01-250-6000	GRANT EXPENSES - MSA	0	0	

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3-01-250-6100	Misc Operating - MSA	0.00	86.74	
3-01-250-6110	Paving & Signage - MSA	0.00	216.17	
3-01-250-6115	Street Lighting - MSA	50,640.00	27,833.24	
250-XXXX	Street Lighting supplemental funding	7,500.00		7,500 from Transfer Tax Increase
3-01-300-0000	POLICE DEPARTMENT	0	0	
3-01-300-5000	SALARIES & WAGES	0	0	
3-01-300-5100	Salaries	444,144.11	239,289.36	-33,552 all emp rate x 2080 4,061.09
3-01-300-5110	Overtime - Regular	36,807.30	18,682.30	657 from FEMA reimbursement
3-01-300-5112	Overtime - Holiday	16,970.00	10,038.48	
3-01-300-5120	Police Reimbursable Salaries	13,000.00	3,710.00	
3-01-300-5140	Payroll Taxes - SS	32,904.04	15,789.12	
3-01-300-5145	Payroll Taxes - Medicare	7,695.25	3,682.62	
3-01-300-5150	Employee Ins Benefits	73,766.91	34,684.76	
3-01-300-5160	Police Pension	70,459.95	28,867.78	
3-01-300-5175	OTHER EXPENSES	0	0	
3-01-300-5180	Training & Seminars	8,000.00	2,636.60	
3-01-300-5240	Legal Fees	500.00	1,149.24	
3-01-300-5280	Supplies	5,117.26	2,651.33	117 from FEMA reimbursement
3-01-300-5285	Night Out Supplies	1,500.00	0	
3-01-300-5300	Advertisement Expense	500.00	477.70	
3-01-300-5340	Dues & Subscriptions	700.00	610.00	
3-01-300-5345	Uniform Cleaning	1,000.00	445.75	
3-01-300-5370	Meals for Prisoners / Police Cleaning	500.00	147.25	
3-01-300-5380	Fuel Oil	0.00	-3,708.50	
3-01-300-5390	Gasoline Usage	30,000.00	13,846.08	
3-01-300-5400	Insurance	42,027.00	30,052.04	
3-01-300-5420	Misc Operating	1,000.00	187.78	
3-01-300-5425	DUI Blood Draws	500.00	483.00	
3-01-300-5430	Printing & Postage	500.00	105.07	
3-01-300-5450	Repairs & Maint - Auto	12,500.00	12,873.36	
3-01-300-5460	Repairs & Maint - Bldg	5,000.00	1,958.32	
3-01-300-5470	Repairs & Maint - Equip	5,000.00	3,157.37	
3-01-300-5480	Telephone	12,500.00	6,532.97	
3-01-300-5490	Uniforms	5,500.00	1,233.75	
3-01-300-5500	Utilities	7,500.00	3,317.25	
3-01-300-5530	Web Site Expense	0.00	0	
3-01-300-5535	Police K-9	1,500.00	866.32	
300-XXXX	Occupational Health	3,897.03		3,897 from FEMA reimbursement
3-01-300-6000	GRANT EXPENSES - SUSSEX COUNTY	0	0	
3-01-300-6110	Grant Expenses - Sussex County	25,000.00	14,554.52	
3-01-300-6500	GRANT EXPENSES - Office of Hwy Safety	0	0	
3-01-300-6510	Equipment - OHS	0.00	4,189.04	
3-01-300-7000	GRANT EXPENSES - EIDE	0	0	

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3-01-300-7110	Grant Expenses - EIDE	4,100.20	0
3-01-300-8000	GRANT EXPENSES - SALLE	0	0
3-01-300-8110	Supplies - SALLE	5,120.40	1,266.85
3-01-300-8115	Training - SALLE	0.00	650.00
3-01-300-8000	GRANT EXPENSES - VIOLENT CRIMES	0	0
3-01-300-9110	Equipment - Violent Crimes	18,973.17	18,973.17
3-01-350-0000	GENERAL DEPARTMENT	0	0
3-01-350-5175	OTHER EXPENSES	0	0
3-01-350-5370	Council Approved Donation	2,500.00	0
3-01-350-5500	Utilities - Preserve on the Brookkill	0.00	0
3-01-350-5600	Economic Development Start Up	9,500.00	0
3-01-350-5610	CAP EXPENDITURES	6,500.00	1,365.00
3-01-350-5800	PARKS DEPARTMENT	0	0
3-01-600-0000	SALARIES & WAGES	0	0
3-01-600-5100	Regular Salary - Parks	23,690.00	3,862.35
3-01-600-5140	Payroll Taxes - SS	1,469.00	239.46
3-01-600-5145	Payroll Taxes - Medicare	343.50	56.00
3-01-600-5150	Employee Insurance Benefits	2,563.78	1,108.20
3-01-600-5160	Pension	1,573.20	580.51
3-01-600-5175	OTHER EXPENSES	0	0
3-01-600-5280	Supplies - P&R	1,000.00	192.12
3-01-600-5288	Milton Memorial & Mill Park	8,631.16	1,660.29
3-01-600-5370	Day Labor Meals	1,920.00	555.68
3-01-600-5400	Insurance	1,512.00	963.90
3-01-600-5420	Misc Operating Exp - P&R	0.00	0
3-01-600-5470	Repairs & Maint - Equip	1,000.00	86.39
3-01-600-5500	Utilities - P&R	1,500.00	580.07
3-01-650-5530	Web Site Expense	0.00	0
3-01-650-0000	CODE DEPARTMENT	0	0
3-01-650-5000	SALARIES & WAGES	0	0
3-01-650-5100	Salaries Expense	81,127.54	40,582.20
3-01-650-5110	Overtime - Regular	515.00	0.00
3-01-650-5130	Overtime - Code Violation	0.00	283.78
3-01-650-5140	Payroll Taxes - SS	5,061.60	2,283.18
3-01-650-5145	Payroll Taxes - Medicare	1,163.42	533.94
3-01-650-5150	Employee Ins Benefits	16,599.73	8,456.62
3-01-650-5160	Pension	5,584.11	2,353.80
3-01-650-5175	OTHER EXPENSES	0	0
3-01-650-5180	Training & Seminars	2,000.00	25.00
3-01-650-5215	Consulting Fees	2,000.00	0
3-01-650-5220	Engineering Fees	20,000.00	9,987.85
3-01-650-5225	Bldg. Plan Review/Inspection Fees	20,000.00	6,104.00
3-01-650-5230	Bldg Inspections - Prior Year Projects	0.00	18,796.00

1,581 from FEMA reimbursement

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3-01-650-5240	Legal Fees	10,000.00	5,853.69	
3-01-650-5280	Supplies Expense	377.00	141.08	
3-01-650-5300	Advertising Expense	800.00	808.68	
3-01-650-5340	Dues & Subscriptions	1,300.00	275.00	
3-01-650-5390	Gas & Oil	1,000.00	282.84	
3-01-650-5400	Insurance	1,302.00	875.16	
3-01-650-5430	Printing & Postage	1,200.00	1,284.61	
3-01-650-5450	Repairs & Maint - Auto	700.00	38.00	
3-01-650-5470	Repair & Maintenance: Equip	600.00	186.98	
3-01-650-5480	Telephone	600.00	210.11	
3-01-650-5490	Uniforms	300.00	234.50	
3-01-650-5530	Web Site Expense	0.00	0	
3-01-650-5800	CODE CAPITAL EXPENDITURE	0	0	
3-01-650-5801	Cap Exp - Computer	850.00	840.00	
	GENERAL FUND Expenditure Total	1,610,889.35	823,304.47	0.51
3-20-03-000-4930	NSF Revenue - Utilities	0.00	185.00	
3-20-03-000-4950	Interest Penalty	2,600.00	3,484.17	
3-20-03-350-4600	Trash Collection Fees	286,000.00	143,677.42	
3-20-03-450-4600	Rents - Water	476,200.00	239,353.94	
3-20-03-450-4610	Tapping Fees - Water	10,000.00	2,000.00	
3-20-03-450-4620	Sale of Meters	15,606.00	3,290.52	
3-20-03-450-4630	Impact Fees - Water	29,000.00	5,800.00	
3-20-03-450-4640	Re-Connect/Disconnect Fees - Water	6,000.00	5,250.00	
3-20-03-450-4660	Inspection Fees - Water	3,000.00	400.00	
3-20-03-450-4905	Interest Income	100.00	212.11	
3-20-03-450-4930	Misc Revenue - Water	500.00	119.00	
3-20-03-899-4989	Refund of Prior Years Expenditures	0.00	-8.15	
	UTILITY FUND Revenue Total	829,006.00	403,768.01	0.49
3-20-000-0000	PROPRIETARY FUND	0	0	
3-20-350-5000	TRASH	0	0	
3-20-350-5410	Trash Disposal Service	276,000.00	134,884.38	
3-20-450-0000	WATER DEPARTMENT	0	0	
3-20-450-5000	SALARIES & WAGES	0	0	
3-20-450-5100	Salaries - Water	134,291.31	84,506.31	
3-20-450-5110	Overtime - Regular	6,695.00	5,108.43	
3-20-450-5140	Payroll Taxes - SS	8,740.77	5,218.54	
3-20-450-5145	Payroll Taxes - Medicare	2,043.95	1,220.70	
3-20-450-5160	Employee Ins Benefits	22,068.22	7,058.56	
3-20-450-5160	Pension	9,755.95	4,058.70	
3-20-450-5175	OTHER EXPENSES	0	0	
3-20-450-5180	Training & Seminars	1,000.00	675.00	
3-20-450-5220	Water Engineering	15,000.00	1,051.45	

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3-20-450-5240	Legal Fees	5,000.00	316.36	
3-20-450-5270	Parts	0.00	0	
3-20-450-5275	Chlorine/Fluoride Supplies	8,000.00	1,764.30	
3-20-450-5280	Supplies	8,000.00	4,232.63	
3-20-450-5285	Supplies - Pits/Meters/Lid	15,300.00	4,503.88	
3-20-450-5290	Water Tests	500.00	500.00	
3-20-450-5300	Advertisement Expense - Water	1,400.00	1,522.88	
3-20-450-5350	License & Permit Fees	350.00	0	
3-20-450-5360	Equipment Rental	200.00	0	
3-20-450-5380	Gas & Oil - Water	13,500.00	6,311.27	
3-20-450-5400	Town Insurance	10,614.00	7,896.12	
3-20-450-5420	Misc Operating	450.00	0	
3-20-450-5430	Printing & Postage	6,000.00	1,900.67	
3-20-450-5440	Propane	3,000.00	3,333.38	
3-20-450-5450	Repair & Maint - Water Tower	49,250.00	33,025.53	
3-20-450-5455	Repairs & Maint - Auto	4,000.00	1,233.75	
3-20-450-5460	Repairs & Maint - Building	1,500.00	198.47	
3-20-450-5465	Repairs & Maint - Hydrants	1,500.00	7,422.50	
3-20-450-5470	Repairs & Maint - Equip	7,000.00	3,120.96	
3-20-450-5475	Repairs & Maint - Water Mains	4,000.00	312.96	
3-20-450-5476	Repairs & Maint - Wells	2,500.00	425.78	
3-20-450-5480	Telephone - Water	5,000.00	1,610.96	
3-20-450-5490	Uniform Expense	8,000.00	3,267.39	
3-20-450-5500	Utilities	20,000.00	8,490.46	
3-20-450-5520	SRF Loan Expenses	48,615.00	24,307.41	
3-20-450-5530	Web Site Expense	0.00	0	
450-XXXX	Occupational Health	2,923.00		2,923 from FEMA reimbursement
3-20-450-5800	CAPITAL EXPENDITURES - WATER	0	0	
3-20-450-5801	Cap Exp - Referendum Expenses	6,865.12	6,865.12	6,865 Council authorized in Jan.
3-20-450-5807	Cap Exp - Radio Read Meters	0.00	10,923.56	
3-20-450-5808	Cap Exp - Edmunds Software	2,316.00	2,316.00	
3-20-450-5809	Cap Exp - Pressure Washer	5,500.00	4,694.00	
3-20-450-5811	Cap Exp - Truck	25,000.00	0	
3-20-450-5812	Cap Exp - Well 5 3G System	10,000.00	5,774.51	
3-20-450-5813	Cap Exp - Water System Improvements	16,000.00	17,652.30	
3-20-450-5814	Cap Exp - Water Facilities Plan Project	17,000.00	0	17,000 Shipbuilders foundation design
	UTILITY FUND Expenditure Total	784,878.32	407,726.22	0.52